



DEPARTMENT OF THE INTERIOR

National Park Service

[NPS-WASO-CR-HPS-21568; PPWOCRADIO, PCU00RP14.R50000 (166)]

Information Collection Request Sent to the Office of Management and Budget for Approval; Historic Preservation Certification Application

AGENCY: National Park Service, Interior.

ACTION: Notice; request for comments.

SUMMARY: We (National Park Service, NPS) have sent an Information Collection Request (ICR) to Office of Management and Budget (OMB) for review and approval. We summarize the ICR below and describe the nature of the collection and the estimated burden and cost. This information collection is scheduled to expire on July 31, 2016. We may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid OMB Control Number. However, under OMB regulations, we may continue to conduct or sponsor this information collection while it is pending at OMB.

DATES: You must submit comments on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: Send your comments and suggestions on this information collection to the Desk Officer for the Department of the Interior at OMB-OIRA at (202) 395-5806 (fax) or OIRA_Submission@omb.eop.gov (email). Please provide a copy of your comments to the Information Collection Clearance Officer, National Park Service, 12201 Sunrise Valley Drive, Mail Stop 242, Reston, VA 20192 (mail); or madonna_baucum@nps.gov (email). Please reference OMB Control Number 1024-0009 in the subject line of your comments. You may review the ICR online at <http://www.reginfo.gov>. Follow the instructions to review Department of the Interior collections under review by OMB.

FOR FURTHER INFORMATION CONTACT: To request additional information about this IC, contact Brian Goeken, Chief, Technical Preservation Services, 1849 C St. NW (2255), Washington, DC 20240. You may send an email to brian_goeken@nps.gov or via fax at (202) 371-1616.

SUPPLEMENTARY INFORMATION:

I. ABSTRACT

The Federal Historic Preservation Tax Incentives Program encourages private sector investment in the rehabilitation and re-use of historic buildings. Through this program, underutilized or vacant schools, warehouses, factories, retail stores, apartments, hotels, houses, offices, and other buildings throughout the country, of every period, size, style and type, have been returned to useful life in a manner that maintains their historic character. To be eligible for the tax incentives for historic buildings, the building must be listed individually on the National Register of Historic Places (NRHP); or located in a registered historic district and certified by the NPS as contributing to the historic significance of that district. A registered historic district is any district listed on the NRHP; or a state or local district if the district and the enabling statute have also been certified by the NPS. The NRHP is the official list of the Nation's historic places worthy of preservation.

Section 47 of the Internal Revenue Code requires that the Secretary of the Interior certify to the Secretary of the Treasury upon application by owners of historic properties for Federal tax benefits: (a) the historic character of the property, and (b) that the rehabilitation work is consistent with that historic character. We administer the program with the Internal Revenue Service in partnership with the State Historic Preservation Offices (SHPOs). Owners of historic buildings use the Historic Preservation Certification Application (Forms 10-168, 10-168a, 10-168b, and 10-168c) to evaluate the condition and historic significance of buildings undergoing rehabilitation for

continued use, and to evaluate whether or not the rehabilitation work meets the Secretary of the Interior's Standards for Rehabilitation.

Regulations at 36 CFR part 67 contain a requirement for completion of an application form. We need the information required on the application form to allow the authorized officer to determine if the applicant is qualified to obtain historic preservation certifications from the Secretary of the Interior. These certifications are necessary for an applicant to receive substantial Federal tax incentives authorized by section 47 of the Internal Revenue Code. These incentives include a 20% Federal income tax credit for the rehabilitation of historic buildings and an income tax deduction for the donation of easements on historic properties. The Internal Revenue Code also provides a 10% Federal income tax credit for the rehabilitation of nonhistoric buildings built before 1936, and an owner of a nonhistoric building in a historic district must also use the application to obtain a certification from the Secretary of the Interior that his or her building does not contribute to the significance of the historic district before claiming this lesser tax credit for rehabilitation.

State Historic Preservation Offices (SHPOs) are the first point of contact for property owners wishing to use the rehabilitation tax credit. They help applicants determine if an historic building is eligible for Federal or State historic preservation tax incentives, provide guidance on an application before or after the project begins, and provide advice on appropriate preservation work. SHPOs use Forms 10-168d and 10-168e to make recommendations to NPS.

In accordance with 36 CFR part 67, we also collect information for: (1) certifications of State and local statutes (§ 67.8), (2) certifications of State or local historic districts (§ 67.9), and (3) appeals (§ 67.10).

II. DATA

OMB Control Number: 1024-0009.

Title: Historic Preservation Certifications, 36 CFR Part 67.

Service Form Number(s): NPS Forms 10-168, 10-168a, 10-168b, 10-168c, 10-168d, and 10-168e.

Type of Request: Revision of a currently approved collection.

Description of Respondents: Individuals, organizations, businesses, and State, local, or tribal governments.

Respondent's Obligation: Required to obtain or retain a benefit.

Frequency of Collection: On occasion.

ACTIVITY	ESTIMATED TOTAL ANNUAL RESPONSES	ESTIMATED AVERAGE COMPLETION TIME	ESTIMATED TOTAL ANNUAL BURDEN HOURS*
Form 10-168 (Part 1)			
Individuals	74	27	1,998
Private Sector	1,401	27	37,827
Form 10-168a (Part 2)			
Individuals	65	51	3,315
Private Sector	1,242	51	63,342
Form 10-168b (Amendment)			
Individuals	94	15	1,410
Private Sector	1,795	15	26,925
Form 10-168c (Part 3)			
Individuals	44	17	748
Private Sector	841	17	14,297
Forms 10-168d and 10-168e (State Review Sheets)			
Form 10-168d	1,475	2.5	3,688
Form 10-168e (Part 2s)	1,307	5	6,535
Form 10-168e (Part 3s)	885	3.5	3,098
Form 10-168e (for Amds.)	1,889	2.5	4,723
Certification of Statutes	1	5	5
Cert of Historic Districts	3	60	180
Appeals			
Individuals	4	40	160
Private Sector	30	40	1,200
Totals	11,150		169,451

* Rounded

Estimated Annual Nonhour Cost Burden: \$3,973,359 based primarily on application fees and other costs (includes printing photographs and architectural drawings).

III. COMMENTS

On January 13, 2016, we published in the Federal Register (81 FR 1640) a notice of our intent to request that OMB renew approval for this information collection. In that

notice, we solicited comments for 60 days, ending on March 14, 2016. We received no comments in response to the Notice.

We again invite comments concerning this information collection on:

- Whether or not the collection of information is necessary, including whether or not the information will have practical utility;
- The accuracy of our estimate of the burden for this collection of information;
- Ways to enhance the quality, utility, and clarity of the information to be collected; and
- Ways to minimize the burden of the collection of information on respondents.

Comments that you submit in response to this notice are a matter of public record.

Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment, including your personal identifying information, may be made publicly available at any time. While you can ask OMB in your comment to withhold your personal identifying information from public review, we cannot guarantee that it will be done.

Dated: July 20, 2016.

Madonna L. Baucum,
Information Collection Clearance Officer, National Park Service.
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